Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

See IRS Publications 1141, 1167, and 1179 for more information about these tax forms.

7171 ☐ VOID ☐ CORRECTED

PAYER'S name			OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____
Street address	Room or suite no.		
City or town	Telephone number		
State or province / Country / ZIP or foreign postal code		**1a** Nonemployee compensation $	
PAYER'S TIN	RECIPIENT'S TIN	**1b** Cash tips $	**1c** TTOC
RECIPIENT'S name		**1d** Overtime compensation $	
Street address	Apt. no.	**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
City or town		**3** Excess golden parachute payments $	
State or province / Country / ZIP or foreign postal code		**4** Federal income tax withheld $	
Account number (see instructions)	2nd TIN not. ☐	**5** State tax withheld $ $	**6** State/Payer's state no.
			7 State income $ $

Nonemployee Compensation

Copy A

For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**.

www.irs.gov/Form1099

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PAYER'S name			OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____	**Nonemployee Compensation**
Street address	Room or suite no.			
City or town	Telephone number			
State or province / Country / ZIP or foreign postal code		**1a** Nonemployee compensation $		**Copy 1** **For State Tax Department**
PAYER'S TIN	RECIPIENT'S TIN	**1b** Cash tips $	**1c** TTOC	
RECIPIENT'S name		**1d** Overtime compensation $		
Street address / Apt. no.		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
City or town		**3** Excess golden parachute payments $		
State or province / Country / ZIP or foreign postal code		**4** Federal income tax withheld $		
Account number (see instructions)		**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

☐ CORRECTED (if checked)

PAYER'S name				OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____	**Nonemployee Compensation**
Street address		Room or suite no.			
City or town		Telephone number			
State or province	Country	ZIP or foreign postal code	**1a** Nonemployee compensation $		**Copy B** **For Recipient**
PAYER'S TIN	RECIPIENT'S TIN		**1b** Cash tips $	**1c** TTOC	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name			**1d** Overtime compensation $		
Street address		Apt. no.	**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
City or town			**3** Excess golden parachute payments $		
State or province	Country	ZIP or foreign postal code	**4** Federal income tax withheld $		
Account number (see instructions)			**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

Instructions for Recipient

You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare taxes.

If you believe you are an employee and cannot get the payer to correct this form, report the amount shown in box 1 on the line for "Wages, salaries, tips, etc." of Form 1040, 1040-SR, or 1040-NR. You must also complete Form 8919 and attach it to your return. For more information, see Pub. 1779, Independent Contractor or Employee.

If you are not an employee but the amount in box 1 is not self-employment (SE) income (for example, it is income from a sporadic activity or a hobby), report the amount shown in box 1 on the "Other income" line (on Schedule 1 (Form 1040)).

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1a. Shows your total nonemployee compensation. If the amount in this box is SE income, report it on Schedule C or F (Form 1040) if a sole proprietor or on Form 1065 and Schedule K-1 (Form 1065) if a partnership, and the recipient/partner completes Schedule SE (Form 1040).

Box 1b. Shows the total amount of cash tips. "Cash tips" include tips received in cash or charged. This amount has been included in the amount reported in box 1a. Use the amount in box 1b when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040).

Box 1c. Shows up to two Treasury Tipped Occupation Code(s) (TTOC) for your tipped occupation(s). Use this code(s) in determining the deduction for qualified tips in Part II of Schedule 1-A (Form 1040). If the occupation code 000 is used, **and no other code is included in box 1c**, your cash tips are not qualified tips; do not use the amount reported in box 1b for the deduction for qualified tips.

Box 1d. Shows the total amount of qualified overtime compensation. This amount has been included in the amount reported in box 1a. Use the amount in box 1d when determining the qualified overtime compensation deduction in Part III of Schedule 1-A (Form 1040).

Note: If you are receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES (NR)). Individuals must report these amounts as explained in these box 1 instructions. Corporations, fiduciaries, and partnerships must report these amounts on the appropriate lines of their tax returns.

Box 2. If checked, consumer products totaling $5,000 or more were sold to you for resale on a buy-sell, a deposit-commission, or another basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 3. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Boxes 5–7. State income tax withheld reporting boxes.

Future developments. For the latest information about developments related to Form 1099-NEC and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099NEC*.

Free File Program. Go to *www.irs.gov/FreeFile* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ VOID ☐ CORRECTED

PAYER'S name				OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____	**Nonemployee Compensation**
Street address		Room or suite no.			
City or town		Telephone number			
State or province	Country	ZIP or foreign postal code	**1a** Nonemployee compensation $		**Copy 2** **To be filed with recipient's state income tax return, when required.**
PAYER'S TIN	RECIPIENT'S TIN		**1b** Cash tips $	**1c** TTOC	
RECIPIENT'S name			**1d** Overtime compensation $		
Street address		Apt. no.	**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
City or town			**3** Excess golden parachute payments $		
State or province	Country	ZIP or foreign postal code			
			4 Federal income tax withheld $		
Account number (see instructions)			**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $